

**Proposed Amendments to the Idaho Child Support Guidelines, IRFLP 126**  
**April 2017**

The following rule amendments are recommended by the Idaho Supreme Court's Child Support Guidelines Advisory Committee.

**Proposed Amendment to IRFLP Rule 126.G.4. (footnote 2)** – Replace the reference to “mother” with “other parent” in footnote 2 of section G.4.

**G. Adjustments to gross income.** Alimony, maintenance, and other child support obligations.

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4. Support of other children living in home. Because the custodial parent's share of support is presumed to be spent directly on the child a deduction shall be allowed from Gross Income when a natural or adopted child of another relationship resides in the home of either parent. The deduction shall be the Guideline support amount calculated for that child, using only that parent's income.<sup>2</sup>

<sup>2</sup> *Example:* Bob and Alice are divorcing. They have two children. Bob has a child from another relationship living with him for whom he receives \$240 per month support. The two children will live with Alice as the custodial parent. In computing support for the two children living with Alice, Bob's gross income is reduced by a sum, computed under the Guidelines (from the one child Table) that he would have to pay as support for his child from the other relationship if that child were not living with him and the child's ~~mother~~ other parent has no income. If Bob's gross income is \$1,800 per month, the child support which he would have to pay for the child of his first relationship is \$312, so that Bob's monthly gross income would be reduced from \$1,800 to \$1,488. Because the support Bob receives is also assumed to be completely spent for the child, it is not considered in the calculation.

**Proposed Amendment to IRFLP Rule 126.H.3.** – In an effort to address problems associated with double claimed exemptions being filed with the Idaho State Tax Commission, Section H.3 was amended to include a reference to IRS Form 8332.

**H. Adjustments to the award of child support.**

3. Tax benefits. The actual federal and state income tax benefits recognized by the party entitled to claim the federal child dependency exemption should be considered in making a child support award. The parties may agree to an allocation of the dependency benefits. Otherwise, the court should assign

the dependency exemption(s) to the parent who has the greater tax benefit calculated from the tables below using the marital status and guidelines income of each parent at the time of the child support award calculation. The parent not receiving the exemption(s) is entitled to a pro rata share of the income tax benefit or child tax credit in proportion to his/her share of the guidelines income. The pro rata share of the income tax benefit will be either a credit against or in addition to basic child support and shall be included in the child support order. The parent not receiving the exemption(s) must not claim them. If the noncustodial parent is awarded the dependency exemption(s), then the custodial parent must sign and provide to the other parent by January 31 of each year, any IRS forms, including IRS Form 8332, necessary to allow the noncustodial parent to claim the tax exemption(s). If applicable, this requirement must be expressed in the child support judgment.

**Proposed Amendment to IRFLP Rule 126.J.1.** – Remove the samples of the Basic Monthly Child Support Guidelines Schedule from the guidelines and amend the section to refer to the sample schedule on the Idaho Supreme Court’s website.

#### **J. Computations.**

1. Basic child support. The basic child support obligation shall be based upon the Guidelines Income of both parents, according to the rates set out in the schedules below: (the amounts are rounded off to the nearest dollar)

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Samples of these obligations are set forth in the following Basic Monthly Child Support Guidelines Schedule located on the Idaho Supreme Court’s website at [www.isc.gov](http://www.isc.gov).

\*\*\*\*\*The Basic Monthly Child Support Guidelines Schedule was removed from the printed Guidelines\*\*\*\*\*

**Proposed Amendment to Form 5- Affidavit Verifying Income:** Change the column headings and insert blank spaces for the parties to input their full names above each column.

**Proposed Amendment to Form 6- Standard Child Support Worksheet:** Remove “uninsured health care expenses” from section 6.b. on the Standard Child Support Worksheet; and, change the column headings and insert blank spaces for the parties to input their full names above each column.

**Proposed Amendment to Form 7- Shared, Split or Mixed Custody Worksheet:** Remove “uninsured health care expenses” from section B on the Shared, Split or Mixed Custody Worksheet; and, change the column headings and insert blank spaces for the parties to input their full names above each column.